IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 17358 of 2007(N)

PETITIONER:

M/S. TRAVANCORE CEMENTS LIMITED,
NATTAKOM, KOTTAYAM-686013, REPRESENTED BY ITS
MANAGING DIRECTOR, MR.C.P.SUNDARESAN.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE I, KOTTAYAM.

BY ADV. SRI.GEORGE K. GEORGE, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.17358 of 2007

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Dated this the 7th day of June, 2007.

JUDGMENT

Since the challenge is against amount of interest granted to the petitioner pursuant to order of the Tribunal and matter involves meticulous calculation with reference to payments, I feel relief could be more appropriately considered by statutory authority in revision. The W.P. is closed leaving freedom to the petitioner to challenge the order in revision under Section 264 of the Income Tax Act before the Commissioner.

C.N.RAMACHANDRAN NAIR
Judge

pms